



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 12, 2014

Via U.S. Mail

Mr. Craig Frank  
Chairman and CEO  
Alternative Fuels Americas, Inc.  
2131 Hollywood Blvd, Suite 401  
Hollywood, FL 33015

**Re: Alternative Fuels Americas, Inc.**  
**Form 8-K Item 4.01**  
**Filed January 24, 2014**  
**Form 8-K/A Item 4.01**  
**Filed February 11, 2014**  
**File No. 333-177532**

Dear Mr. Frank:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jenn Do

Jenn Do  
Staff Accountant